

## **School Finance: Chapter 70 Program**

FY23 Chapter 70 Aid and Required Contribution Calculations  
July 2022

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## FY23 Chapter 70 aid and required contribution calculations

Chapter 70 is the Commonwealth's program for ensuring adequate and equitable K–12 education funding. It determines an adequate spending level for each school district (the foundation budget). It then uses each community's property values and residents' incomes to determine how much of the foundation budget should be funded from local property taxes. Chapter 70 state aid pays for the remaining amount.

### ***Summary of how the formula works***

The first step in the formula is to calculate a **foundation budget** for each school district, which represents the minimum spending level needed to provide an adequate education. The foundation budget is adjusted each year to reflect changes in the district's enrollment; changes in student demographics (grade levels, low-income status, and English language proficiency); inflation; and geographical differences in wage levels.

A **target local contribution** establishes an ideal goal for how much each city and town should contribute toward its foundation budget, based on the municipality's wealth. Two measures of municipal wealth are used: aggregate property values and aggregate personal income, with each given equal weight. The target is recalculated each year based on the most recent income and property valuations.

The target calculations assume that local contributions in total should cover 59 percent of the statewide foundation budget (**target local share**), with state aid covering the remaining 41 percent (**target aid share**). The target local share and target aid share for any individual city or town will vary in proportion to the municipality's wealth. The target calculation also includes a **maximum local share** of 82.5 percent, thus ensuring that all communities will get some minimum amount of state funding.

The required local contribution for each municipality is based on the previous year's required contribution, and includes some transition factors so that the shift toward the target levels occurs over a period of several years.

Municipalities whose local contribution requirements are higher than their targets will see a reduction in the requirement of 100 percent of the amount above the target. Municipalities whose local contribution requirements are lower than their targets will continue to see their requirements increase by the municipal revenue growth factor (MRGF). If they are more than 2.5 percent below their target, an increment of either 1 or 2 percent is added to their growth factor. In addition, the local contribution requirements for cities and towns with combined effort yields greater than 175 percent of foundation are set at 82.5 percent of foundation, see Appendix A for a more detailed explanation.

In FY23, the **Chapter 70 aid calculation** begins with each district's FY22 Chapter 70 amount. If the sum of that amount and the required local contribution is less than the district's foundation budget, then foundation aid is added to cover the gap; 205 districts receive foundation aid in FY23. Otherwise, districts receive minimum aid increases of \$60/pupil.

Each district must spend the sum of its required district contribution and its Chapter 70 aid. This sum is referred to as the district's net school spending requirement.

Charter school tuition rates also rely on foundation budgets calculated for each sending district's pupils at each charter school.

### ***How foundation budgets are calculated***

In Massachusetts, the definition of an adequate spending level for a school district is called its foundation budget. The goal of the Chapter 70 formula is to ensure that every district has sufficient resources to meet its foundation budget spending level, through an equitable combination of local property taxes and state aid. The foundation budget is perhaps the most important factor used in calculating a district's Chapter 70 state education aid.

The foundation budget has its origins in three milestones:

- The Massachusetts Business Alliance for Education's (MBAE) release of *Every Child a Winner*, an influential report that laid the groundwork for what would ultimately become the 1993 Education Reform Act. In the report, MBAE calls for "high standards, accountability for performance, and equitable distribution of resources among school districts."<sup>1</sup>
- *McDuffy v. Secretary of the Executive Office of Education* (1993), where the Supreme Judicial Court held that the education clause imposes on the Commonwealth "an enforceable duty to provide an education for all students regardless of wealth through the public schools."<sup>2</sup>
- The 1993 Education Reform Act, "which for the first time, established a required 'foundation' level of spending for each district in the Commonwealth that was to be reached by the establishment of both a state-mandated, required local contribution and a supplemental amount of state aid."<sup>3</sup>

### **Foundation enrollment is a key factor in determining a school district's foundation budget and Chapter 70 state education aid.**

The Massachusetts Department of Elementary and Secondary Education (DESE) computes foundation enrollment using student-specific data submitted by each Massachusetts school district through the Student Information Management System (SIMS). Because of the timing involved in the state budget process, foundation enrollment lags by one year. For example, FY23 Chapter 70 relies on October 1, 2021 pupil counts.

Foundation enrollment is based on a count of the students that a school district is financially responsible for on October 1 of any given year. Those who leave in September or arrive after

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<sup>1</sup> *Every Child a Winner*, Massachusetts Business Alliance for Education (MBAE), 1991.  
<http://www.mbae.org/every-child-a-winner/>

<sup>2</sup> The State Constitutional Mandate for Education: The McDuffy and Hancock Decisions  
[http://www.doe.mass.edu/lawsregs/litigation/mcduffy\\_hancock.html](http://www.doe.mass.edu/lawsregs/litigation/mcduffy_hancock.html)

<sup>3</sup> Building on 20 Years of Massachusetts Education Reform  
<http://www.doe.mass.edu/commissioner/BuildingOnReform.pdf>

October 1 are not counted. A student who happens to be absent on October 1 is included nonetheless; this is a measure of enrollment, not attendance. Enrollment plays an important role not just because of the total number of pupils, but also because there are differences in the costs associated with various educational programs, grade levels, and student needs. Districts differ greatly in the percentages of their student population that fall into these enrollment categories.

In FY23, foundation enrollment is 903,751, a decrease of 3,755 or 0.41 percent from FY22. Foundation enrollment decreased for 153 districts, while 27 districts experienced enrollment increases of greater than five percent.

Foundation enrollment is comprised primarily of local resident students attending their community's local or regional school district.<sup>4</sup> While Massachusetts cities and towns serve their resident students through a number of different governance structures, the most common structure is for a community to operate its own PK–12 system and to belong to a vocational regional school district. About 93 percent of publicly funded schoolchildren enroll in the school district directly associated with their cities and towns of residence, while 7 percent of public schoolchildren attend in settings other than their home districts, including:

- Students attending charter schools;
- Students attending another public school district through interdistrict school choice;
- Special education students for whom their home district pays tuition to a private special education school or another public school district with an appropriate program; and
- Vocational students attending a school where their town is not a member when the home vocational district does not offer the program they are seeking (Chapter 74 non-resident tuition program).

There are two exceptions to the general rule that home districts pay tuition for out-of-district placements.

- Students participating in the METCO racial imbalance program count in the district where they are educated. Home districts such as Boston and Springfield do not pay tuition for these pupils.
- Children of non-resident teachers, where the district's collective bargaining agreements allow them to attend at no cost. Again, home districts do not pay tuition; the districts where the teachers work have chosen to take on the fiscal responsibility, and the Commonwealth shares in the cost.

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<sup>4</sup> For foundation enrollment, resident students also include Horace Mann charter students, and foreign exchange students (who do not pay tuition).

**All students counted in foundation enrollment are assigned to a base enrollment category to calculate each district's foundation budget.**

A district's foundation budget is derived by multiplying the number of pupils in 15 enrollment categories by cost rates in 11 functional areas. In computing the foundation budget, each pupil must first be assigned to one of the following 7 categories. Based on the pupil-specific information submitted by each school district through SIMS, a student is classified as being in one of the following base enrollment categories.

**Table 1: Base foundation budget enrollment categories**

Column	Description
1	Regular or special education pre-school
2	Regular or special education half-day kindergarten
3	Regular or special education full-day kindergarten
4	Regular or special education elementary (grades 1–5)
5	Regular or special education junior high/middle (grades 6–8)
6	Regular or special education senior high (grades 9–13) <sup>5</sup>
7	Vocational education (grades 9–12) <sup>6</sup>

The following rules apply in cases where it may not be clear which category is appropriate, or whether a pupil should be included in foundation enrollment at all:

- If parents/guardians pay tuition for kindergartners to attend the optional second half of a full-day kindergarten program, they are counted as half-day pupils.
- Students in vocational education must be in approved Chapter 74 programs, otherwise they are placed in the regular education senior high category.

**Costs for special education, English learners (ELs), and low-income students are treated as costs above the base.**

In addition to the base enrollment categories, there are 6 incremental enrollment categories that are intended to reflect the additional resources needed to educate students with disabilities, English learners (ELs), and low-income students. Columns 8 through 13 reflect these incremental costs above the base. These students are already counted in columns 1 through 7, and are therefore not added to total enrollment:

**Table 2: Assumed and above base foundation budget enrollment categories**

Column	Description
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<sup>5</sup> Special education pupils in life-skills and similar programs beyond the 9–12 curriculum are listed as being in grade 13 and counted as high school students.

<sup>6</sup> If a town is a member of a regional vocational district, its resident pupils at that district are not counted in local district enrollment. The vocational district reports those pupils and Chapter 70 aid goes directly to the vocational district. Post-graduate and post-secondary pupils in programs run by vocational districts may be counted if they pay less than the state-approved tuition rate.

**Table 2: Assumed and above base foundation budget enrollment categories**

8	Assumed in-district special education enrollment
9	Assumed out-of-district special education enrollment
10	English learners (ELs) (grades PK–5)
11	English learners (ELs) (grades 6–8)
12	English learners (ELs) (grades 9–13)
13	Low-income students

- Assumed in-district special education enrollment (column 8) is set at 3.86 percent of foundation enrollment (not including pre-kindergarten and vocational pupils) and 4.86 percent of vocational enrollment. These headcounts are assumed rather than actual student counts of pupils, an approach that is practiced in other states around the country.<sup>7</sup> This method is in place to prevent over-identification of special education students for the purpose of fiscal gain.
- Assumed out-of-district special education enrollment (column 9) is set at 1 percent of total foundation enrollment (again not including pre-kindergarten and vocational pupils).
- English learner (EL) status (columns 10–12) depends on a student’s home language and English language proficiency. EL headcounts are assigned to the district where the pupils are actually enrolled and where the extra costs occur, even if they are tuitioned-in from another district.
- A student’s low-income status (column 13) is based on three eligibility categories:
  - Students identified as participating in state public assistance programs, including the Supplemental Nutrition Assistance Program (SNAP), Transitional Aid to Families with Dependent Children (TAFDC), foster care; or MassHealth (Medicaid) up to 185 percent of the federal poverty level (FPL).
  - Students certified as low income through the new supplemental data collection process (up to 185 percent of the FPL); or
  - Students reported by a district as homeless through the McKinney-Vento Homeless Education Assistance program application.

Low-income headcounts are assigned to the district where the pupils are actually enrolled and where the extra costs occur, even if they are tuitioned-in from another district. Districts are assigned to low-income groups based on the share of low-income students as a percent of enrollment, with districts in higher groups receiving more funding than districts in lower groups.

<sup>7</sup> Verstegen, D. A. (2014) “Policy Brief: How Do States Pay for Schools? An Update of a 50-State Survey of Finance Policies and Programs.” Association for Education Finance and Policy Annual Conference. Retrieved from <https://schoolfinancesdav.files.wordpress.com/2014/04/aefp-50-stateaidsystems.pdf>. As of 2014, eight other states used a census-based approach similar to Massachusetts.



**After a district's foundation enrollment is calculated, it is applied to specific cost rates in eleven functional areas to arrive at the upcoming year's foundation budget.**

These cost rates are based on a model school budget developed by a group of superintendents and an economist in the early 1990s. They reflect the major cost centers of school spending:

**Table 3: Foundation expenditure categories**

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Administration
Instructional leadership
Classroom and specialist teachers
Other teaching services
Professional development
Instructional equipment and technology
Guidance and psychological services
Pupil services
Operations and maintenance
Employee benefits and fixed charges
Special education tuition

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Foundation budget rates reflect differences in the cost of educating different types of students. Each pupil generates a specific cost in each functional category. The costs are higher at the upper grades. They are also higher in vocational programs. Special education, English learner, and low income increments add substantial costs as well.

These headcounts are applied to specific cost rates to determine foundation budgets. A district's total foundation enrollment equals the sum the above full-day headcounts plus the students in pre-kindergarten and half-day kindergarten divided by two (to reflect their relative full-time equivalency).

The total statewide foundation budget in FY23 is \$12.89 billion, an increase of \$964 million or 8.08 percent over FY22.

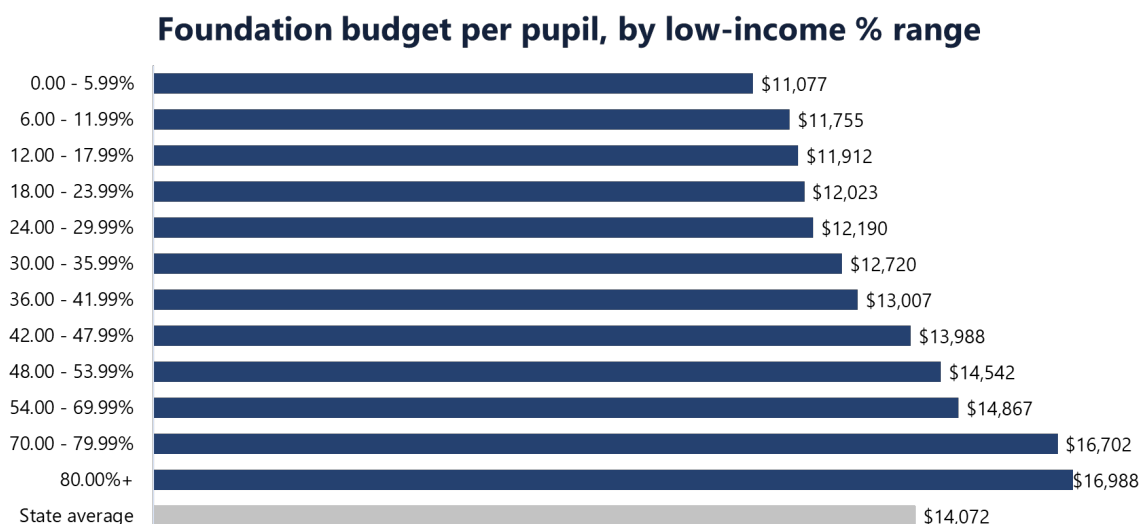
Each district's FY23 calculations can be seen on the foundation budget report available in the Chapter 70 formula spreadsheet, see the example using Plymouth's foundation budget below. The columns going across the page are the 13 enrollment categories used in the foundation budget calculation.

## 239 Plymouth

13	Wage Adjustment Factor	103.7%		<b>Foundation Budget per Pupil</b>	<b>13,472</b>
	*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.				
14	Low-income percentage	35.54%	English learner foundation budget as % total foundation budget		0.7%
15	Low-income group	6	Low-income foundation budget as % total foundation budget		12.7%

**When districts' foundation budgets are presented in per pupil terms, there is considerable variation.**

The FY23 statewide average foundation budget per pupil is \$14,263. Excluding vocational districts, the average is \$14,072 per pupil. Foundation budgets are weighted to assume greater student needs and higher costs in districts that serve higher percentages of low-income students. For example, excluding vocational districts, the foundation budget per pupil in group 12 districts is \$5,911 per pupil higher than group 1 districts, see figure below.



Note: Figure does not include vocational or agricultural districts.

**The wage adjustment factor (WAF) gives a district credit for having higher school costs if it is located in a geographic area where average wages are higher than in other areas of the state.**

The wage factor is calculated using the latest available average wage data supplied by the state's Department of Employment. The factor reflects a town's own average, but is more weighted to the average of the labor market area (LMA) where the town is located. There are real differences in these averages, which represent the combined total for all industries both private and public.

**Table 4: Wages by labor market area, sorted by average wage (2020)**

Labor Market Area	Total Wages	Employment	Average Wages
Boston-Cambridge-Newton MA NECTA Division	175,270,087,350	1,726,114	101,540
Framingham MA NECTA Division	13,763,127,811	158,769	86,686
Lowell-Billerica-Chelmsford MA-NH NECTA Division	11,432,486,229	145,413	78,621
Nantucket County/town MA	446,275,947	6,585	67,772
Peabody-Salem-Beverly MA NECTA Division	5,546,465,352	84,444	65,682
Taunton-Middleborough-Norton MA NECTA Division	3,649,474,061	56,477	64,619

**Table 4: Wages by labor market area, sorted by average wage (2020)**

Worcester MA-CT Metropolitan NECTA	14,954,106,937	237,736	62,902
Vineyard Haven MA Micropolitan NECTA	478,617,239	7,744	61,805
Brockton-Bridgewater-Easton MA NECTA Division	4,269,915,284	72,614	58,803
Lawrence-Methuen Town-Salem MA-NH NECTA Division	3,210,201,922	55,243	58,111
Lynn-Saugus-Marblehead MA NECTA Division	2,286,608,991	40,217	56,857
Haverhill-Newburyport-Amesbury Town MA-NH NECTA Division	2,477,253,327	43,591	56,829
Barnstable Town MA Metropolitan NECTA	5,328,834,650	96,736	55,086
Pittsfield MA Metropolitan NECTA	2,004,669,280	36,395	55,081
Springfield MA-CT Metropolitan NECTA	14,232,858,742	258,632	55,031
New Bedford MA Metropolitan NECTA	3,310,059,505	60,984	54,278
Nashua NH-MA NECTA Division	92,918,665	1,774	52,378
North Adams MA-VT Micropolitan NECTA	463,310,055	8,978	51,605
Providence-Warwick RI-MA Metropolitan NECTA	4,937,022,775	97,129	50,830
Leominster-Gardner MA Metropolitan NECTA	2,419,547,732	47,750	50,671
Great Barrington MA LMA	436,164,593	8,698	50,145
Greenfield Town MA Micropolitan NECTA	689,653,544	14,528	47,471
Athol MA Micropolitan NECTA	252,491,928	6,247	40,418
Buckland MA LMA	58,474,891	1,567	37,316
<b>State Total</b>	<b>272,010,626,810</b>	<b>3,274,365</b>	<b>83,073</b>

A district's wage factor is a percentage that is applied to the eight salary-related functional categories in the foundation budget.<sup>8</sup> The LMA for a district is compared to the state average and weighted at 80 percent. The town's own factor is weighted at 20 percent. The distance above or below the state average is then divided by three to determine the WAF.

Prior to FY00, districts in lower-wage areas saw significant reductions in their foundation budgets, by as much as ten percent. Since then, annual budget language has cushioned districts from these reductions, to the point where beginning in FY04 only districts with above-average wages are affected by the WAF. Those below the average are set to 100 percent. In FY23, 101 municipalities in three labor market areas are affected by the WAF: Boston-Cambridge-Newton, Framingham, and Lowell-Billerica-Chelmsford.

A district's wage factor appears at the bottom of its foundation budget report in row 13. In the previous example, Plymouth has a WAF of 103.7 percent. Plymouth is in the Boston-Cambridge-Newton MA NECTA Division, which has above-average wages.

### **FY23 Foundation Budget: Massachusetts State Totals**

After applying the wage factor, the statewide total for all school districts in FY23 is \$12.89 billion. Teaching makes up 43 percent, while the other five instructional categories (instructional

<sup>8</sup> The wage factor is not applied to instructional equipment, employee benefits, or special education tuition.

leadership, other teaching services, professional development, instructional materials/technology, and guidance/psychological) make up 25 percent, a combined total of 68 percent.

**Table 5: FY23 foundation budget totals by category**

Categories	Foundation budget totals	%
Classroom & Specialist Teachers	5,604,344,642	43%
Employee Benefits & Fixed Charges	1,586,189,553	12%
Operations & Maintenance	1,131,511,531	9%
Other Teaching Services	1,010,220,067	8%
Instructional Leadership	878,421,024	7%
Instructional Materials, Equipment & Technology	619,674,637	5%
Pupil Services	601,149,114	5%
Administration	567,098,817	4%
Guidance & Psychological Services	399,734,139	3%
Special Education Tuition	259,567,762	2%
Professional Development	232,424,594	2%
Total	12,890,335,881	100%

The six instructional categories are shaded blue.

## ***How the Student Opportunity Act changes the foundation budget***

The FY23 Chapter 70 program reflects the second year of implementation of An Act Relative to Educational Opportunity for Students, commonly known as the Student Opportunity Act (the Act). The Act makes significant changes to the Chapter 70 formula, based in large part on the recommendations of the Foundation Budget Review Commission (FBRC).<sup>9</sup> The updated formula is also codified in Chapter 70 of the general laws.

The Act establishes new, higher foundation budget rates in five areas: benefits and fixed charges, guidance and psychological services, special education out-of-district tuition, English learners, and low-income students, all to be phased in over multiple years. In FY22, the rates were increased in all five areas by 1/6<sup>th</sup> of the gap between the FY21 rates and the final target rates. In FY23, the rates in those areas have been increased by an additional 1/6<sup>th</sup> of the gap.

The number of tiers for the low-income increment rates is increased from ten to twelve; districts with higher concentrations of low-income students benefit from higher rates.

An inflation increase of 4.50 percent has been applied to all other foundation budget rates, based on the U.S. Department of Commerce's state and local government price deflator and capped at the 4.50 percent maximum set in the Act. In accordance with the Chapter 70 statute, inflation is defined as the ratio of the current year's third-quarter inflation index (2021 = 123.542) to the prior year's third-quarter index (2020 = 116.659) before applying the cap.

In addition, the Act applies a special inflation rate to the employee benefits and fixed charges category. This is based on the enrollment-weighted, three-year average premium increase for all Group Insurance Commission plans; for FY23 the increase is 4.51 percent. The Act does not set a maximum for the employee benefits inflation rate.

The Act also adds a new minimum aid adjustment to the formula. This provides hold harmless aid to school districts that would otherwise have higher aid levels if the Act were not implemented.

The Act reinstates the definition of low-income enrollment used prior to FY17, based on 185 percent of the federal poverty level. It replaces the economically disadvantaged designation (based on 133 percent of the federal poverty level) used from FY17 through FY22. Statewide low-income enrollment for FY23 is 407,501.

The Act also increases the assumed in-district special education enrollment to 5 percent for vocational students and 4 percent for non-vocational students over multiple years. In FY22, these assumed rates have been increased by 1/6<sup>th</sup> of the gap between the FY21 percentages and the final targets. In FY23, the rates have been increased by an additional 1/6<sup>th</sup> to 4.86 percent and 3.86 percent, respectively.

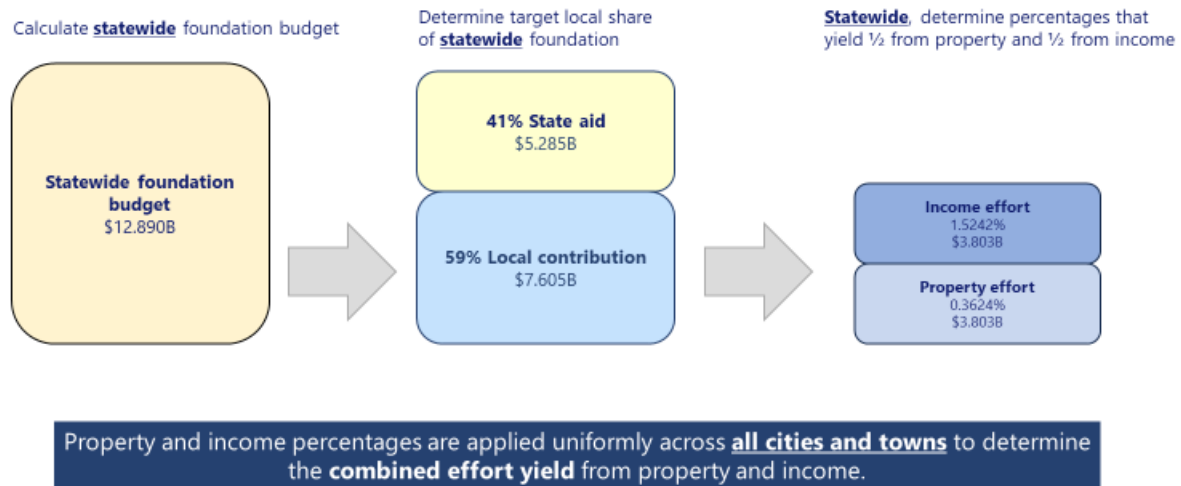
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<sup>9</sup> <https://www.doe.mass.edu/finance/chapter70/FBRC-Report.docx>

## Appendix A: How required local contributions are calculated

### Target contributions

Determining each municipality's target local share starts with the local share of statewide foundation



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The first step is to determine the statewide target local contribution level:

- The formula dictates that the statewide contribution goal must be funded equally from local property wealth and aggregate local income. The **statewide target local contribution** for all municipalities equals 59 percent of statewide foundation budgets. For FY23, that total is \$7.605 billion.
- Statewide, determine uniform percentages that—if applied uniformly to each municipality's aggregate total personal income and aggregate property value (equalized property valuation)—yield half of the statewide target local contribution from property and half from income.
- For FY23, the property percentage is set at 0.3624 percent and is applied to each municipality's 2020 aggregate equalized property valuation. The income percentage is set at 1.5242 percent and is applied to each municipality's aggregate total personal income, as reported to the Department of Revenue (DOR) by local residents for the 2019 calendar year.
- When these two factors are applied statewide, they yield a total target local contribution of \$7.605 billion with half (\$3.803 billion) coming from the property percentage and the other half from the income percentage.

Next, the formula sets a target local contribution for each municipality based on its income and its property values (more specifically, its equalized property valuation).

- The formula applies the property percentage and the income percentage to each individual municipality's aggregate property valuation and income, which determines the municipality's **combined effort yield**.
  - Some municipalities have so much wealth, or a small enough student population, that their combined effort yield is excessive. The formula establishes a **maximum local contribution** of 82.5 percent of foundation budget, meaning that municipalities are not required to contribute more than 82.5 percent of their foundation budgets. In other words, the Commonwealth provides a minimum of 17.5 percent of foundation through state aid, even to the wealthiest communities.
- The **target local contribution** is equal to the combined effort yield unless the municipality's combined effort yield exceeds this maximum. In those cases, the target is set at the maximum level. In FY23, the formula assigns 168 communities their maximum local contribution (i.e., 82.5 percent of foundation).
  - In addition, municipalities with combined effort yields equal to or greater than 175 percent of foundation cannot have local contribution requirements less than 82.5 percent of foundation. This change impacts 25 communities, adding \$9.65 million to their contribution requirements.

## ***Required contributions***

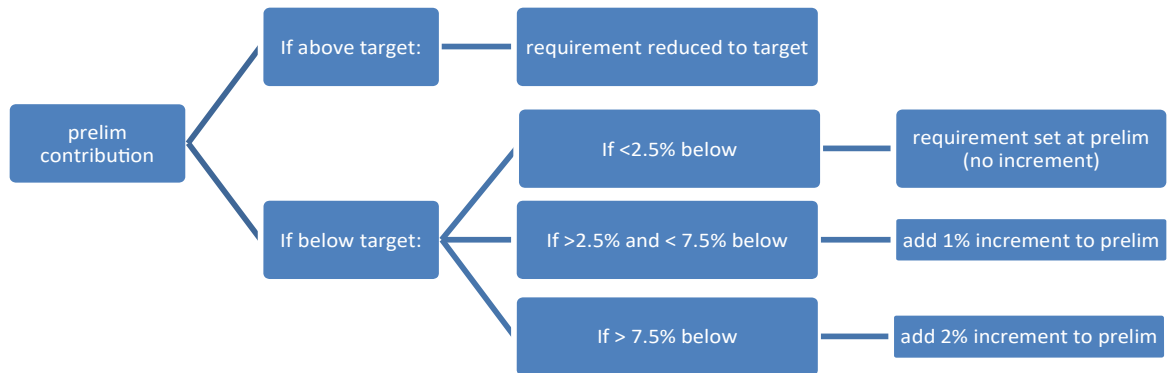
Next, the formula uses these targets to determine required local contributions.

- First, increase (or decrease) the city or town's prior year (i.e., FY22) required local contribution by the **municipal revenue growth factor** (MRGF).
  - The MRGF has been calculated each year since FY94 by DOR and quantifies the most recent annual percentage change in each community's local revenues (such as the annual increase in the Proposition 2½ levy limit) that should be available for schools. The state average MRGF is H percent.
- The result of applying the MRGF to the FY22 required contribution is the FY23 **preliminary local contribution**.
- If the preliminary local contribution is *greater than* the target local contribution, contributions are brought down to target, closing 100 percent of the gap to determine the **required local contribution**. In FY23, this impacts contributions for 27 or 8 percent of the 351 cities and towns.
- If the preliminary local contribution is *less than* the target local contribution, the formula may augment the preliminary contribution by an increment to arrive at the **required local contribution**:
  - If the community is more than 7.5 percent below its target, the increment is 2 percent of the FY22 local contribution.
  - If it is between 2.5 and 7.5 percent, the increment is 1 percent.
  - If it is less than 2.5 percent, there is no additional increment.
- In FY23, 324 cities and towns have preliminary contributions that are below target by \$494.8 million. Those who fall below by more than 2.5 percent are required to make additional increments totaling \$46.6 million to get closer to their effort goals.
- Most cities and towns belong to at least one regional school district. Some operate a local district and are members of as many as three regionals. A municipality's total



contribution is apportioned among the various districts to which it belongs, based on each district's share of the total foundation budget for all of the municipality's students.

Figure 3: Preliminary contributions are adjusted based on distance from target contributions



Appendix C: FY23 foundation budget rates

	Administration	Instructional Leadership	Classroom and Specialist Teachers	Other Teaching Services	Professional Development	Instructional Equipment & Tech	Guidance and Psychological	Pupil Services	Operations and Maintenance	Employee Benefits/Fixed Charges	Special Ed Tuition	Total, all categories
Base Rates												
Pre-school	211.81	382.53	1,754.05	449.86	69.37	253.87	153.16	50.76	487.08	651.59	0.00	4,464.08
Kindergarten (half)	211.81	382.53	1,754.05	449.86	69.37	253.87	153.16	50.76	487.08	651.59	0.00	4,464.08
Kindergarten (full)	423.61	765.08	3,508.10	899.76	138.81	507.76	306.35	101.56	974.15	1,303.16	0.00	8,928.34
Elementary	423.61	765.08	3,508.05	899.76	138.83	507.76	306.35	152.32	974.15	1,303.19	0.00	8,979.10
Junior/Middle	423.61	765.08	3,087.10	647.69	150.49	507.76	362.69	248.81	1,056.10	1,369.51	0.00	8,618.84
High School	423.61	765.08	4,539.82	539.20	145.92	812.40	425.94	573.75	1,024.00	1,226.16	0.00	10,475.88
Vocational	423.61	765.08	7,717.75	539.20	241.25	1,421.69	425.94	573.75	1,916.47	1,672.97	0.00	15,697.71
Special education in-district	2,923.61	0.00	9,647.16	9,007.42	465.37	406.19	0.00	0.00	3,265.80	3,703.80	0.00	29,419.35
Special education tuitioned-out	3,262.78	0.00	0.00	49.84	0.00	0.00	0.00	0.00	0.00	0.00	30,978.37	34,290.99
Incremental Rates												
English learners PK-5	101.16	177.02	1,239.09	177.02	50.57	126.43	75.86	25.30	303.45	278.17	0.00	2,554.07
English learners 6-8	106.77	186.83	1,307.82	186.83	53.38	133.45	80.08	26.69	320.28	293.59	0.00	2,695.72
English learners high school/vocational	99.63	174.34	1,220.36	174.34	49.80	124.52	74.71	24.91	298.86	273.96	0.00	2,515.43
Low-income group 1	53.94	255.58	2,495.00	0.00	121.05	18.55	101.03	524.98	0.00	403.58	0.00	3,973.71
Low-income group 2	55.43	262.60	2,563.53	0.00	124.37	19.06	103.80	539.40	0.00	414.67	0.00	4,082.86
Low-income group 3	56.90	269.63	2,632.05	0.00	127.70	19.58	106.58	553.82	0.00	425.76	0.00	4,192.02
Low-income group 4	58.39	276.64	2,700.58	0.00	131.02	20.08	109.36	568.24	0.00	436.84	0.00	4,301.15
Low-income group 5	59.87	283.66	2,769.11	0.00	134.35	20.59	112.13	582.66	0.00	447.93	0.00	4,410.30
Low-income group 6	65.09	308.37	3,010.30	0.00	146.04	22.39	121.89	633.40	0.00	486.94	0.00	4,794.42
Low-income group 7	68.64	325.22	3,174.83	0.00	154.02	23.61	128.56	668.03	0.00	513.55	0.00	5,056.46
Low-income group 8	72.20	342.08	3,339.36	0.00	162.01	24.84	135.22	702.64	0.00	540.16	0.00	5,318.51
Low-income group 9	75.76	358.94	3,503.91	0.00	169.99	26.06	141.88	737.27	0.00	566.78	0.00	5,580.59
Low-income group 10	79.31	375.80	3,668.44	0.00	177.97	27.28	148.55	771.89	0.00	593.40	0.00	5,842.64
Low-income group 11	83.62	396.18	3,867.46	0.00	187.63	28.76	156.61	813.77	0.00	625.59	0.00	6,159.62
Low-income group 12	87.92	416.57	4,066.47	0.00	197.28	30.24	164.67	855.64	0.00	657.78	0.00	6,476.57